

Form D-1
File with Division of Taxation
200 S. Hamilton Road
Gahanna, Ohio 43230-2996

Telephone — (614) 342-4030

CITY OF GAHANNA, OHIO
DECLARATION OF ESTIMATED CITY INCOME TAX
FOR THE CALENDAR YEAR 2003

DUE ON OR BEFORE APRIL 15, 2003

NAME AND ADDRESS



VISA/MasterCard/Discover Accepted

Account # _____

Expiration Date _____

Signature _____

If name or address is incorrect, make necessary changes

PURPOSE OF DECLARATION. The purpose of the declaration is to provide a basis for paying currently any income tax due from individuals and business enterprises as specified on Instructions. Every taxpayer required to file a Declaration of Estimated Gahanna Income Tax must also file an annual income tax return after the close of the taxable year, and pay any balance of tax due over and above the total withheld from wages and/or the amount paid in installments as estimated tax. Any claim for refund due to overpayment must be made when filing the annual return.

Check your status as a taxpayer: Resident ☐ Non Resident ☐
Employee ☐ Partner ☐ Professional ☐ Partnership ☐ Corporation ☐ Proprietors ☐

Computation of Estimated Tax:

1. Estimated income from salaries, wages, commissions, etc. \$ _____
2. Net profit from business or profession and other sources incl. rents \$ _____
3. Total Estimated income or net profits subject to tax \$ _____
4. Estimated Tax due: 1½% of line 3 \$ _____
5. Credits:
 - (a) Gahanna Tax withheld \$ _____
 - (b) Credit Allowed for Tax Paid Other Cities whose Tax Rate
is 1½% or More (SEE INSTRUCTIONS) \$ _____
 - (c) Credit Allowed for Tax Paid Other Cities whose Tax Rate
is Less than 1½% (SEE INSTRUCTIONS) \$ _____
 - (d) Total Credits..... \$ _____
6. Tax Due \$ _____
 - (a) 20 _____ Overpayment \$ _____
7. Net Tax Due \$ _____
8. Amount paid with this declaration..... \$ _____
9. Balance of tax payable \$ _____

MAKE REMITTANCE TO THE "CITY OF GAHANNA"

The undersigned declares this to be a true, correct and complete Declaration of Estimated Gahanna Income Tax for the period stated.

(DATE)

(SIGNATURE AND TITLE)

(DATE)

(SIGNATURE AND TITLE)

ONE-FOURTH OF UNPAID BALANCE MUST ACCOMPANY THIS RETURN

All residents and individuals subject to Gahanna tax must file a Declaration of Estimated Tax for 2003 IF 80% of Gahanna tax due has not been paid to another city. Section 161.08 of the tax law requires that 80% of the amount of tax due on this estimated income be paid on or before January 31, 2004. Failure to comply with the regulation will result in penalty and interest charges.

QUARTERLY STATEMENT
OF ESTIMATED INCOME TAX DUE
D-1



VISA/MasterCard/Discover Accepted
Account # _____
Expiration Date _____
Signature _____

MAKE REMITTANCE PAYABLE TO: CITY OF GAHANNA
SEND TO: CITY OF GAHANNA INCOME TAX
P.O. BOX 640308
CINCINNATI, OH 45264

Note: For declaration of
estimated taxes, you will
receive no further notice.

VOUCHER 2
(CALENDAR YEAR-DUE JULY 31)

If fiscal year taxpayer, see instruction

A. Estimated tax (or amended estimated tax) for the year ending _____ (month and year) \$ _____	B. Overpayment for last year credited to estimated tax for this year. \$ _____	
1. Amount of this installment	▶	\$ _____
2. Amount of unused overpayment credit if any applied to this installment	▶	\$ _____
3. Amount of this installment payment (line 1 less line 2)	▶	\$ _____

NOTE: DO NOT SEND CASH THROUGH U.S. MAIL

FORM D-1 REV. 11/02

2nd QUARTER PAYMENT DUE 7-31-03

BE SURE YOUR NAME, SOCIAL SECURITY NUMBER AND TAX ACCOUNT NUMBER APPEARS ON EACH VOUCHER BEFORE MAILING TO: CITY OF GAHANNA, INCOME TAX DIVISION, P.O. BOX 640308, CINCINNATI OH 45264

QUARTERLY STATEMENT
OF ESTIMATED INCOME TAX DUE
D-1



VISA/MasterCard/Discover Accepted
Account # _____
Expiration Date _____
Signature _____

MAKE REMITTANCE PAYABLE TO: CITY OF GAHANNA
SEND TO: CITY OF GAHANNA INCOME TAX
P.O. BOX 640308
CINCINNATI, OH 45264

Note: For declaration of
estimated taxes, you will
receive no further notice.

VOUCHER 3
(CALENDAR YEAR-DUE OCTOBER 31)

If fiscal year taxpayer, see instruction

A. Estimated tax (or amended estimated tax) for the year ending _____ (month and year) \$ _____	B. Overpayment for last year credited to estimated tax for this year. \$ _____	
1. Amount of this installment	▶	\$ _____
2. Amount of unused overpayment credit if any applied to this installment	▶	\$ _____
3. Amount of this installment payment (line 1 less line 2)	▶	\$ _____

NOTE: DO NOT SEND CASH THROUGH U.S. MAIL

FORM D-1 REV. 11/02

3rd QUARTER PAYMENT DUE 10-31-03

BE SURE YOUR NAME, SOCIAL SECURITY NUMBER AND TAX ACCOUNT NUMBER APPEARS ON EACH VOUCHER BEFORE MAILING TO: CITY OF GAHANNA, INCOME TAX DIVISION, P.O. BOX 640308, CINCINNATI OH 45264

QUARTERLY STATEMENT
OF ESTIMATED INCOME TAX DUE
D-1



VISA/MasterCard/Discover Accepted
Account # _____
Expiration Date _____
Signature _____

MAKE REMITTANCE PAYABLE TO: CITY OF GAHANNA
SEND TO: CITY OF GAHANNA INCOME TAX
P.O. BOX 640308
CINCINNATI, OH 45264

Note: For declaration of
estimated taxes, you will
receive no further notice.

VOUCHER 4
(CALENDAR YEAR-DUE JANUARY 31)

If fiscal year taxpayer, see instruction

A. Estimated tax (or amended estimated tax) for the year ending _____ (month and year) \$ _____	B. Overpayment for last year credited to estimated tax for this year. \$ _____	
1. Amount of this installment	▶	\$ _____
2. Amount of unused overpayment credit if any applied to this installment	▶	\$ _____
3. Amount of this installment payment (line 1 less line 2)	▶	\$ _____

NOTE: DO NOT SEND CASH THROUGH U.S. MAIL

FORM D-1 REV. 11/02

4th QUARTER PAYMENT DUE 1-31-04

BE SURE YOUR NAME, SOCIAL SECURITY NUMBER AND TAX ACCOUNT NUMBER APPEARS ON EACH VOUCHER BEFORE MAILING TO: CITY OF GAHANNA, INCOME TAX DIVISION, P.O. BOX 640308, CINCINNATI OH 45264

GENERAL INSTRUCTIONS

Note: For Declaration of Estimated Taxes, You Will Receive No Further Notice.

1. WHO MUST MAKE A DECLARATION:

- a. Every resident of the City of Gahanna who expects to receive taxable income, from employer or business which is not subject to local withholding and/or has income taxed at a rate of less than 1½%.
- b. Every non-resident of the City of Gahanna who expects to receive taxable income, earned or derived from within the City from which the City of Gahanna Income Tax will not be withheld.
- c. Every business entity, such as corporations, partnerships, fiduciary of active trusts, unincorporated businesses or professional entities conducting activities or producing income from within the City.

2. WHEN AND WHERE TO FILE DECLARATION:

File on or before April 15 of the tax year, with the Division of Taxation, Municipal Building, Gahanna, Ohio. All wage earners must file on a calendar year basis.

3. PAYMENT OF ESTIMATED TAX:

See Declaration and Return Payment Calendar below.

4. INTEREST AND PENALTIES:

Any installment remaining unpaid 10 days after it becomes due shall be liable for a penalty of 10% and interest at the rate of 1¼% per month or fraction thereof.

5. NON-TAXABLE INCOME - The following shall not be considered taxable income:

Capital gains
Welfare benefits
Unemployment insurance benefits
Retirement Income
Social Security & similar payments received from local, state or federal governments or charitable & religious organizations
Interest & dividends
Military pay
Income earnings of natural persons under 18 years of age
Income received as royalties from patents & copyrights
Income from dues, contributions and similar payments received by charitable, religious or educational organizations or by labor unions, trade associations, lodges & similar organizations
Workmen's compensation awards
Alimony

ALL RESIDENTS AND INDIVIDUALS SUBJECT TO GAHANNA TAX MUST FILE A DECLARATION OF ESTIMATED TAX FOR 2003 IF 80% OF GAHANNA TAX DUE HAS NOT BEEN PAID TO ANOTHER CITY. SECTION 161.08 OF THE TAX LAW REQUIRES THAT 80% OF THE AMOUNT OF TAX DUE ON THIS ESTIMATED INCOME BE PAID ON OR BEFORE JANUARY 31, 2004. FAILURE TO COMPLY WITH THE REGULATION WILL RESULT IN PENALTY AND INTEREST BEING ASSESSED.

INSTRUCTIONS FOR PREPARING D-1

1. Enter the estimated taxable income, such as salaries, wages, commissions, etc., before any payroll deductions.
2. Net income from business, profession, rental and other sources.
3. Enter Total estimated income.
4. Enter estimated Gahanna Tax which is 1½% of Line 3.
5.
 - a. List amount of tax withheld for Gahanna.
 - b. If your ENTIRE salary has been taxed by another municipality whose tax rate is 1½% or more, use this calculation:
Total Wages Taxed At 1½% Or More \$ _____ X 1.5% = \$ _____ X 83.33% = \$ _____ TO LINE 5(b)
 - c. If your ENTIRE salary has been taxed by another municipality whose tax rate is less than 1½%, use this calculation:
Total Wages Taxed \$ _____ X Tax Rate _____ % = \$ _____ X 83.33% = \$ _____ TO LINE 5(c)
 - d. Total of 5a, 5b, and 5c.
6. Subtract Line 5d from Line 4. This is your tax due.
 - a. If you have an overpayment from previous years, enter the amount of the overpayment here.
7. This is your net tax due after any overpayment.
8. Enter amount you are paying with the filing of your Declaration which must be at least ¼ of Line 7.
9. If you are not paying in full, enter the balance payable on Line 9.

2003 DECLARATION AND RETURN PAYMENT CALENDAR

APRIL 15, 2003

File Declaration
with payment.

JULY 31, 2003

Make 2nd
quarterly payment.

OCT. 31, 2003

Make 3rd
quarterly payment.

JAN. 31, 2004

Make 4th
quarterly payment.

APRIL 15, 2004

File return. Pay
any balance due.